Appl No. 09/689,746 Art Group Unit 2811 January 22, 2003 Page 2

a gate insulation film formed on a lower portion of the active layer and a b sidewall of the active layer contiguous the lower portion of the active layer and b sidewall of the stepped substrate, respectively;

an insulating film formed on a lower portion of the gate insulation film and a sidewall of the gate insulating film contiguous the lower portion of the gate insulating film active layer gate insulating film and sidewall of the stepped substrate, respectively;

a gate electrode formed on the gate insulation film corresponding to the sidewalls of the substrate and the insulation film;

impurity regions in the active layer corresponding to the upper and lower portions of the substrate; and

an offset region formed on the whole lower region of the sidewall and substrate corresponding to the insulating film as a single region.

5. (Amended) The thin film transistor of claim 1, wherein the insulation film is a spin-on-glass film.

## REMARKS

Claims 1, 2, and 4-6 remain in this application.

16

Claims 1 and 5 have been amended to overcome the Section 112, paragraph 2 rejection in accordance with the Examiner's helpful suggestions.